BROADLAND DISTRICT COUNCIL

The 2021/22 and 2022/23 financial statements with disclaimed audit opinions were approved at the Audit Committee on 28th November 2024, ahead of the backstop date of 13th December 2024 as set out in the ‘Accounts and Audit (Amendment) Regulations 2024’.

The scope of the auditors’ work is set out in the completion statement presented to the committee. Full audits were not able to be carried out due to a lack of available external audit resources, which has resulted in a national backlog of local authority audits. Further details can be found here:

[Addressing the local audit backlog: modified or disclaimed audit opinions - GOV.UK](https://www.gov.uk/government/publications/addressing-the-local-audit-backlog-modified-or-disclaimed-audit-opinions/addressing-the-local-audit-backlog-modified-or-disclaimed-audit-opinions)